

Main Category — Account	Sub-Category	Example Descriptions
COGS - CONSUMABLES MD / PD / TD / CD	Packing Material	PP bag, LDPE bag, OPP tape, bubble roll, stretch film, pallet, silica gel, PP Corrugated Sheet
	Abrasive / Sanding / Grinding	Sand belt, flap disc, PSA sanding disc, grinding wheel, sandpaper
	Chemicals & Lubricants	PRETECH, WD40, rust remover, refrigerant, corrosive liquid
	Fasteners / Hardware	Screws, nuts, washers, dowel pins, cable lug
	Labels / Printing / Ribbon	Adhesive label, SATO ribbon, metallic sticker
	Masking Consumables	Kapton Tape, PET tapes
	Welding Consumables	Electrodes, filler rod
	Process Consumables	drill bit, spring wire, tap
	Price Variance	"Price variance for..."
	Expediting Cost	Air expedition cost
	Abnormal / Recovery Cost	Repacking cost, inspection charges, administrative fee
	Industrial / Machining Consumables	Carbide inserts, end mills
	Others	
REPAIRS & MAINTENANCE - MD / PD / TD / CD FACILITIES	Machine Spare Parts	Servo motor, ball screw, pulley, bearing, belt, lens, gear pump
	Electrical / Control Parts	PLC, contactor, power supply, relay, controller, inverter, sensor
	Pneumatic / Hydraulic / Air System	Air dryer, air filter, auto drain, cylinder, suction filter, oil filter
	Repair Labour / Service	Labour charge, service charge, technical support, troubleshooting
	Preventive Maintenance Parts	Filter element, oil, separator element, service kit
	Calibration / Compliance	Calibration of micrometer, caliper, plug gauge, torque wrench
	Tax / SST	8% SST, SST 8%
	Transport Charge	Transport charge, travel distance charge
	Others	
BUILDING MAINTENANCE - MD / PD / TD / CD	Rental / Contract	Ride-on scrubber rental, sweeper rental, monthly installment
	Cleaning / Housekeeping Equipment	Scrubber, sweeper, factory cleaning
	Electrical / Lighting / LAN	LED light, socket, plug top, CAT6 cable, trunking, panel wiring
	Plumbing / Water / Air / Exhaust	Tap, pipe, nipple, exhaust fan, ducting, plenum box
	Civil / Building Repair	Aluminium composite panel, bracket, hollow section, plate repair
	Environmental / Wastewater	Wastewater analysis WW5 / WW31
	Tax / SST	SST related to building maintenance
	General / Hazardous Waste	Clear Rubbish & Waste Treatment Charges
	Fire Safety Maintenance	Service Fire System, Fire Extinguisher, Fire Alarm
	Renovation / Building Improvement	Painting, Flooring, Ceiling, Door, Window, Carpet, Wall, Roof, Exhaust System, Dismantle
	Equipment, Fixture & Furniture	Air-conditioner, fany, Partition, Non-moveable Cabinet
	Preventive Maintenance	Preventive Maintenance Contract
	Sewerage Charges	Sewerage Charges paid to Indah Water
	Others	

SHOP SUPPLIES - MD / PD / TD / CD	Tooling / Punch & Die	Thick turret punch, die, stripper, forming die
	Tooling / Punch & Die - NRE	Customer Paying
	Jigs & Fixtures	Jig, blanking tool, verification jig, fixture
	Jigs & Fixtures - NRE	Customer Paying
	Hand Tools / Workshop Tools	Spanner, Allen key, hammer, caulk gun, pallet truck
	Measuring / Inspection Tools	Caliper, ruler, Micro-Vu screen, stylus
	Welding / PEM / Setup Tools	TIG torch, PEM anvil, welding shield, flowmeter
	Material Handling / Shop Equipment	Pallet truck, sieve, dispensing bottle
	Safety / PPE	Welding shield, safety shower, protection tools
	Others	
GENERAL/OFFICE SUPPLIES - MD / PD / TD / CD	Refreshment	Refreshment for office / meeting room
	Stationery	A4 Paper, Stapler, Punch Hole
	Printing Cost	Photocopier Charges, Printer Catridges
	Rubber Stamp	Rubber Stamp
	Office Equipment, Fixture & Furniture	Table, Chair, Moveable Cabinet, Printer
	Others	
SAFETY SUPPLIES - MD / PD / TD / CD	Safety / PPE	Glove, Face Mask, Safety Shoe, Rubber Finger Coat
	Others	
COMPUTER HARDWARE / SOFTWARE / MAINTENANCE - MD / PD / TD / CD	Computer Equipment / Hardware	Laptop, Desktop Computer, Tablet
	Software Maintenance / License	Software License, Software Maintenance
	Computer Accessories	Mouse, Harddisk
	Subscription	Cloud
	Repair Labour / Service	Repair computer, printer
	Customization Services	Customize VM Program, Report
	Others	
FORKLIFT / TRUCK EXPENSES - MD / PD / TD / CD	Rental / Contract	Rental charges of forklift / Reach Truck
	Repair Labour / Service	Labour charge, service charge, technical support, troubleshooting
	Spare Parts	Fuel Pump, Flash Light, Battery, Safety Sensor
	Others	
CAPITAL EXPENDITURE / FIXED ASSETS (Only apply for the purchase with capital expenditure form)	Plant & Machineries	Machine, Equipment
	Factory Improvement	Renovation
	Computer	Laptop / Desktop Computer, Server, Software
	Others	